

EXHIBIT C

Mirant Corporation

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April 5, 2007

Robert MacDonald
108 Twisted oak Trail
Elloree, SC 29047



Re: Retirement Benefit Claim Appeal - \$600 Monthly Temporary Supplement

Dear Mr. MacDonald:

This letter is in response to an appeal to the Mirant Benefits Committee (MBC) submitted on your behalf regarding the fact that you are not receiving the \$600 monthly Temporary Supplement to which you believe you are entitled as part of your Disability Retirement benefit. After careful review of the provisions of both the pension Plan Documents of your former employer, Orange and Rockland, and Mirant, we find that we must deny your appeal as the Temporary Supplement is not provided for under the terms of the Plan Document for a Disability Retirement.

The material facts are set forth below:

When the New York assets were purchased, the Mirant Services Pension Plan for Bargaining Unit Employees (formerly the Southern Energy Resources, Inc. Pension Plan for Bargaining Unit Employees) was set up to mirror the retirement benefits provided under The Employees' Retirement Plan of Orange and Rockland Utilities, Inc (as amended and restated on April 8, 1999). In both plans, the \$600 monthly Temporary Supplement is only associated with an Early Retirement Benefit Allowance.

Because you were on Long Term Disability from the Company when you elected to retire, you had two choices:

1. **Early Retirement:** (for employees retiring prior to Normal Retirement Date, age 65). The Normal Retirement benefit payment is reduced for early payment of benefits, unless the Rule of 85 is satisfied, in which there is no reduction in benefits. In addition, if you began receiving benefits under the Plan after you reached age 58, but before you reached age 62, you would receive a Temporary Supplemental payment of \$600.00 for each month beginning on the date you began receiving benefits and ending after payment is made for the month in which you reached age 62 (or die, if sooner).
2. **Disability Retirement:** (for employees who were disabled while in active service with the Company). The Disability Retirement benefit is equal to your Normal Retirement benefit, calculated as of your Disability Retirement Date. There is no reduction in the amount of your Disability Retirement benefit for early commencement. However, the Disability Retirement benefit will still be reduced by the O&R offset. The Disability Retirement benefit is payable subject to proof of your continuing disability until age 65, as required by the Plan and in accordance with procedures established by the Committee. At age 65, your Disability Retirement benefit ends and your Normal Retirement benefit will begin.

The Disability Retirement is calculated as a Single Life Annuity equal to the benefit payable at your Normal Retirement Date (age 65). The Temporary Supplement is not available to participants who commence either a Disability Retirement benefit or a Normal Retirement benefit. You may continue the Disability Retirement benefit up until age 65 when you will choose an optional form of payment for your Normal Retirement pension. However, at any time prior to age 65, you may choose to elect an Early Retirement benefit. If you elect an Early Retirement benefit between the ages of 58 and 62, a Temporary Supplemental benefit in the amount of \$600 per month is payable until age 62.

The Company must provide benefits according to the provisions of the Plan documents; therefore, your appeal for a change in benefits is denied. If you have any questions regarding this decision, you may contact Julie Johnson, Manager, Retirement Plans, at 678-579-6516.

Sincerely,

A handwritten signature in cursive script that reads "Patricia A. Barnard".

Patricia A. Barnard
SVP Administration
Chairman, Mirant Benefits Committee